



AS Reserves Policy

This policy defines and describes AS Reserve Accounts.

Specific Rules:

1. Approved Funds Must be Spent in Accordance with AS Policies and Procedures.
2. All Requests Must Fall Within the Mission of the AS.

Designated Reserves Specifications

A. Operating

1. Purpose: A safety net for sudden, unforeseen and catastrophic reductions in revenue (such as those caused by drops in enrollment).
2. Source: Funded yearly at 10% of the approved AS budget in Reserves Distribution, determined on an annual basis by the ~~VU Assistant Director for AS Business Manager Services & Planning.~~
3. Approval: Authorized by the Financial Fund Manager, ~~in consultation with the AS Finance Council.~~

B. Computer Repair and Replacement

1. Purpose: For consistent repair and replacement of AS computer equipment.
2. Source: Funded yearly at \$3540,000 in AS Reserves Distribution.
3. Approval: VU Information Technology Manager in consultation with Financial Fund Manager.

Commented [CM1]: Tech prices have increased.

C. Equipment

1. Purpose: For repairing, replacing, or purchasing new Equipment (as defined above). Note: Outdoor Center can make requests for new equipment purchases, see D for repair & replacement.
2. Source: Funded yearly at \$50,000 in the distribution of residual dollars.
3. Approval: Repair & Replacement and new equipment purchases require the approval of the Financial Fund Manager.

D. Outdoor Center (OC) Rental Equipment

1. Purpose: For replacing rental equipment in the OC in accordance with the amortization plan.
2. Source: 40% of equipment rental fees, fees from rentals to OC employees, fees collected for un-returned rental equipment, and revenue from the liquidation of used rental equipment.
3. Approval: ~~Assistant Director for Viking Outdoor Recreation Manager~~ in consultation with Financial Fund Manager.

E. AS Vehicle Repair

1. Purpose: For expenses beyond normal wear or maintenance (e.g. accidents or minor system failures).
2. Source: Any balance remaining in FXXVEH and FXXOVH at year-end and funds from the sale of surplus AS vehicles.
3. Approval: ~~Associate Director of VU Facilities & Services in consultation with Financial Fund Manager.~~

F. ~~OC Vehicle Repair~~

- ~~1. Purpose: For expenses beyond normal wear or maintenance (e.g. accidents or minor system failures).~~
- ~~2. Source: Any balance remaining in FXXOVH at year-end and funds from the sale of surplus OC vehicles.~~
- ~~3. Approval: Viking Outdoor Recreation Manager in consultation with Financial Fund Manager.~~

Commented [CM2]: Combine these two funds.

F. AS/OC Vehicle Replacement

1. Purpose: For replacing AS and OC Vehicles.
2. Source: Funded at \$120,000 in the AS Reserves Distribution.
3. Approval: Financial Fund Manager ~~in consultation with approver listed in section E or F.~~

Discretionary Reserves Specifications

A. Approved AS ~~Grants~~ Pilots

1. Purpose: For funding previously approved AS Pilots Grants.
2. Source: Funded per approved amount in the AS Reserves Distribution.

B. Student Enhancement Fund

1. Purpose: For supporting travel for students At-Large in support of the mission of WWU, including the wages of the Student Enhancement Fund Coordinator.
2. Source: Funded yearly up to \$50,000 in the distribution of Residual Dollars.
3. Approval: Student Enhancement Fund Coordinator and Student Opportunities Council review requests.

C. AS Employee Development Fund

1. Purpose: For funding the professional development of AS student employees and elected officials.
2. Source: Funded yearly up to ~~\$250,000~~ in the distribution of Residual Dollars.
3. Approval: AS Personnel Director and Student Opportunities Council review requests.

Commented [CM3]: Travel expenses have increased

D. Viking Union Organization

4. Purpose: For unique opportunities such as professional development, speakers, etc. or for items unforeseen in the budgeting process relating to professional staff such as statewide-required salary increases or temporary employees.
5. Source: Funded up to 510% of the approved FXXVU Budget.
6. Approval: Financial Fund Manager.

Commented [CM4]: Due to the large amount of retirement and turnovers within the organization additional funding is required for temporary positions, for OT eligible employees who are covering vacancies, for advertising for the positions, etc.

E. Large Events

1. Purpose: For funding events for Programs & Services that will enhance the Western Student experience and are beyond the scope of their allocated Operating Budget.
2. Source: Funded yearly up to \$65,000 in the distribution of Residual Dollars. (Minimum request of \$10,000).
3. Approval: AS Finance Council reviews requests and approves requests.

F. AS Supplemental Fund

1. Purpose: Supplement the cost of AS programs, services, or events for unique opportunities, unforeseeable events, and/or unexpected costs that are beyond the scope of the office's allocated budget.
2. Source: Funded yearly up to \$50,000 in the distribution of Residual Dollars.
3. Approval: The AS Business Director and Fund Financial Manager.

F.G. AS Pilots Grants (unallocated)

1. Purpose: For pilot programs (to allow assessment before becoming part of the AS Operating Budget) or onetime expenses unrelated to or in excess of other Reserve areas.
2. Source: Funded from all remaining Residual Dollars after all other targets have been reached.
3. Approval: The AS Finance Council for requests under \$50,000, AS Finance Council, AS Student Senate, and the AS Executive Board must approve requests over \$50,000.

Commented [CM5]: The university has asked us not to use the word grant due to actual grants with strict usage requirements. Pilots is the main use of this fund, but it would still be available for one time, typically also something being tried for the first time

Definitions

Associated Students (AS) - All currently enrolled students at Western Washington University.

AS Funds - Funds allocated to the AS by the Service & Activities Fee and any revenue generated by AS Programs & Services.

AS Operating Budget - AS Funds allocated for the current fiscal year.

AS Programs & Services - AS areas with operating budgets, programming funds, designated office space, and student staff.

AS Reserves - Accounts established to ensure the continuous, safe, and efficient operation of Associated Student functions, funded from Residual Dollars.

Designated Reserves - Reserve funds for specific areas, available for funding in line with the specific purpose of each area.

Discretionary Reserves - Reserve funds allocated at the discretion of specified groups available for funding requests that meet fund specifications.

Equipment - All items not considered basic building infrastructure or covered by other designated areas.

Financial Fund Manager - Position granted financial authority over the monies allocated to a fund; may delegate further to Budget Authorities.

Large Event - An event with an expected attendance of ~~100~~200 or more.

Residual Dollars – Unspent and Unallocated AS Funds remaining in the AS Operating Budget at the end of the year, interest income, revenue generated by the sale of surplus equipment not required by any departmental Reserves, or funds specifically allocated for Reserves.

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Policy Information:

POL-AS-FIN-04 AS Reserves Policy

Policy Owner: AS Finance Council

This policy cancels: POL-AS-FIN-03

Policy Approved By: AS Finance Council

Effective Date: June 8, 2016

Revision Date: February 2024

See also: PRO-AS-FIN-03 Distributing Funds to AS Reserves



Distributing to AS Reserves Procedure

This procedure describes of distribution of dollars to AS Reserves.

Designated Reserves Distributions are Performed by the ~~VU Assistant Director~~ AS Fiscal Specialist and for AS Business Manager Services & Planning.

Prior to use of Residual Dollars, designated Reserve areas should be funded as described below.

A. Vehicle Repair

Any positive remaining balance in FXXVEH and FXXOVH will be transferred to the AS Vehicle Repair Reserves (FXXVAM-ASBACF).

~~2. Any positive remaining balance in FXXOVH will be transferred to the OC Vehicle Reserve.~~

B. Outdoor Center (OC) Rental Equipment

The Assistant Director for Viking Union for Outdoor Recreation ~~Manager~~ should ensure that 40% of Equipment Rental Fees, any fees from rentals to OC Employees, fees collected for unreturned rental equipment, and revenue from the liquidation for used rental equipment were automatically deposited from Operating to the OC Reserves.

Distribution of Residual Dollars are Performed by the ~~VU Assistant Director~~ for AS Fiscal Analyst and AS Business Manager Services and Planning.

After the closing of the Accrual Period, the VU Assistant Director for Business Services & Planning begins the process of distribution, in consultation with the Executive Director for Student Engagement/Director of the Viking Union.

Distribution occurs in the following priority order and up to the levels stated for each fund:

1. Approved GrantsPilots

Funded Yearly/Cap: Equivalent amount needed to fund all grants approved by the AS Finance Council for the entirety of pilot programs and the total amount of one-time purchases not fulfilled.

2. Operating

Funded Yearly: Equivalent to 10% of the approved AS Budget.

3. Computer Repair & Replacement

Funded Yearly: ~~\$3540~~,000 for replacement cost of all AS computers and peripherals.

4. Equipment

Funded Yearly/~~Cap~~: \$50,000 for repairing, replacing, or purchasing new Equipment (as defined above).

5. AS/OC Vehicle Replacement

Funded Yearly: ~~\$50~~120,000 (equivalent to the cost of replacement for two vehicles).

6. Student Enhancement Fund

Funded Yearly: 15% up to \$50,000.

7. AS Employee Development Fund

Funded Yearly: 15% up to ~~\$20~~25,000.

8. Viking Union Organization

Funded Yearly: Up to ~~50~~51% of the approved FXXVU budget.

9. Large Events

Funded Yearly/Cap: Up to \$65,000.

10. AS Supplemental Fund

Funded Yearly/Cap: Up to \$50,000.

110. ——— Grants AS Pilots

Funded Yearly: Remaining Residual Dollars, after all other target amounts have been reached.

Cap: There is no cap on this Reserve.

Definitions

Accrual Period- Transactions for June posted after the cutoff date, corrections, or transfers that need to happen for the previous Fiscal Year are processed, this is completed by the end of July.

Associated Students (AS) - All currently enrolled students at Western Washington University.

AS Funds - Funds allocated to the AS by the Service & Activities Fee and any revenue generated by AS Programs & Services.

AS Operating Budget- The amount allocated for the current fiscal year.

AS Programs & Services - AS areas with operating budgets, programming funds, designated office space, and student staff.

AS Reserves - Accounts established to ensure the continuous, safe, and efficient operation of Associated Student functions, funded from Residual Dollars.

Designated Reserves - Reserve funds for specific areas, available for funding in line with the specific purpose of each area.

Discretionary Reserves - Reserve funds allocated at the discretion of specified groups; general funding requests can be made of these accounts.

Equipment - All items not considered basic building infrastructure or covered by other designated areas.

Fiscal Year - Western's fiscal year runs July 1 - June 30.

Large Event - An event with an expected attendance of ~~100~~200 or more.

Peripherals- All computer accessories and network-based devices, including Monitors, Printers, and Mobile Devices, deemed necessary for the operations of AS Programs and Services.

Residual Dollars - Unspent and Unallocated AS Funds remaining in the AS Operating Budget at the end of the year, interest income, revenue generated by the sale of surplus equipment not required by any departmental Reserves, or funds specifically allocated for Reserves.

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Policy Information:

PRO-AS-FIN-03 Distributing Funds to AS Reserves Procedure

Policy Owner: AS Finance Council

This policy cancels: PRO-AS-FIN-02 Distributing Funds to AS Reserves

Policy Approved By: AS Finance Council

Effective Date: June 8, 2016

Revision Date: February 2024

See also: POL-AS-FIN-04 Defining AS Reserves